

expense due to termination of these benefits to Delphi Salaried Retirees by Delphi Corporation.

I believe the severance payments are Administrative Claims, and I shall file an Administrative Expense Claim Form with the court.

Thank you,

A handwritten signature in black ink, appearing to read "William E. Bauman". The signature is written in a cursive style with a large, stylized "B" at the end.

William E. Bauman